

## Article - Tax - General

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§2–1303.

(a) After making the distributions required under §§ 2–1301 through 2–1302.1 of this subtitle, the Comptroller shall pay:

(1) revenues from the hotel surcharge into the Dorchester County Economic Development Fund established under § 10–130 of the Economic Development Article;

(2) subject to subsection (b) of this section, to The Blueprint for Maryland’s Future Fund established under § 5–219 of the Education Article, revenues collected and remitted by:

(i) a marketplace facilitator; or

(ii) a person that engages in the business of an out-of-state vendor and that is required to collect and remit sales and use tax as specified in COMAR 03.06.01.33B(5); and

(3) the remaining sales and use tax revenue into the General Fund of the State.

(b) For each fiscal year, the Comptroller shall pay into the General Fund of the State the first \$100,000,000 of revenues collected and remitted by:

(1) a marketplace facilitator; or

(2) a person that engages in the business of an out-of-state vendor and that is required to collect and remit sales and use tax as specified in COMAR 03.06.01.33B(5).

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